



# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

Sachivalaya, Gandhinagar, 2<sup>nd</sup> June, 2021

Notification No. 03/2021-State Tax (Rate)

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017.

**No.(GHN-27C) GST-2021/S.9(1) (36)TH:-** In exercise of the powers conferred by section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-37) GST-2019/S.148(14)-TH dated the 30<sup>th</sup> March, 2019 being Notification No. 6/2019-State Tax (Rate), namely:-

In the said notification, in the first paragraph,-

- (a) for the words “in whose case the liability to”, the words”, who shall” shall be substituted;
- (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from the 2<sup>nd</sup> day of June, 2021.

By order and in the name of the Governor of Gujarat,

**DILIP THAKER,**  
Deputy Secretary to Government.

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.